FOR MYSORE STATE

Secds. II-27--40,000--27-10-52.

Fisheries Development (1949) Department.

MS SERIES.

G.O. No. 68

Dated 21. 1 49

[Despatch Abstract.]

INDUSTRIES : COTTAGE INDUSTRIES : INTENSIVE WORK AS PART OF FISHERY DEVELOPMENT SCHEME : ACCOUNTING PROCEDURE FOR DEMONSTRATION AND TRAINING UNITS : SANCTION FOR ADDITIONAL STAFF IN THE OFFICE OF THE DIRECTOR OF INDUSTRIES AND COMMERCE : PROPOSAL OF THE DIRECTOR OF INDUSTRIES AND COMMERCE : ORDERS PASSED.

No.2282-L2/47. Office of the Director of Industries and Commerce, Chepauk, Madras 16/25-2-1948.

From

T.M.S. Mani, Esq., O.B.E., I.C.S.,
Director of Industries and Commece,
Chepauk, MADRAS.

To

The Secretary to Government,
Firka Development Department, MADRAS.

Sir,

Sub: INDUSTRIES - Cottage Industries - Intensive Work as part of the Firka Development Scheme - Accounting procedure for demonstration and training units.
Ref: G.O. (Ms) No. 2573 Dev. dated the 11th June 1947.

In the G.O. cited Government called for revised proposals for the maintenance of initial accounts at the training and demonstration centres including provision for such additional clerical staff as may be necessary at the training centres and the district offices. My predecessors, however, considered that the scheme sanctioned in G.O. (Ms) No. 4591 Dev. dated the 14th December 1946 required reorientation and accordingly submitted proposals for re-organisation with his letter to Government No. 1798-L1/47 dated 9-7-1947. Pending orders of Government on this scheme, no action was taken on the reference cited. Since Government have asked that the Budget Estimates for 1948-49 be formulated on the original scheme, it is presumed that they are not approving the revised scheme. Also, I shall be proposing next month a radical reorientation of the Cottage Industries scheme, giving full reasons in support of my proposals.

2. From a perusal of the initial accounts registers in respect of the Cottage Industries demonstration and training units, I have observed that no uniform procedure is followed as different sets of registers have been maintained at present by the District Industries Officers and Assistant Industrial Engineers. In order that the initial accounts maintained at the several units may be systematized, I propose to introduce a set of standard accounting forms in all the units existing and to be started herafter. Specimen copies of the forms together with a brief note explaining the transactions to be recorded and the purpose for which each register is to be opened, are enclosed for the information of Government.

STORES:
(1) Register of Receipts.
(2) Store Indent for purchase
(3) Store Indent for issue
(4) Register of daily issues
(5) Stock book of raw materials showing receipts, issues and balances by both quantity and value.
(6) Stock book of manufactured articles
(7) Stock book of tools and equipment showing quantity and value.

CASH:
(1) Receipt Book
(2) Cash Book
(3) Petty Cash Book
(4) Acquittance Register (T.A.11)
(5) Muster roll for workmen
(6) Register of Bonus and stipend paid
(7) Disbursement officers' register of Receipts and Charges.
(8) Remittance Book.

MISCELLANEOUS:
(1) Register of candidates admitted for training.
(2) Attendance registers of trainees and staff (C.F.186)
(3) Register showing names of stipendiaries.
(4) Time slip
(5) Job sheets
(6) Labour and Materials Analysis sheets
(7) Register of work orders
(8) Reconciliation of work in progress.

As the matter has been long delayed and as it is essential that a definite system should be introduced without delay, lest the whole business get into a mess, I have, in anticipation of Government, sanction made arrangements to have the acoount forms printed in English with Tamil and Telugu Translations and supplied to the centres. In the meantime, I am instructing the District Industries Officers and Assistant Industrial Engineers to bring the new books of account on manuscript form into use with effect from 1st March 1948. I request that Government will be pleased to approve of my action.

3. The maintenance of accounts and coordination of the intial accounts of the various trades in each Firka have to be looked after by a clerk exclusively appointed for the purpose at the district. The District Industries Officers and Assistant Industries Engineers have been stressing the need ~~of more~~ for more clerical assistance to their offices without which it is too much to expect from them any returns or accounts on due dates. Unless the monthly initial accounts are complied and sent to this office, control over the expenditure will be ineffective. In order to look after the units under the Firka Development Scheme and to deal with work relating the scheme, mostly, accounts, it is essential to give an additional lower division clerk to each of the District Industrial Officers and Assistant Industrial Engineers.

4. As regards clerical staff for units, this is not at present necessary. I have different ideas as to the future shapre of the units and I will be addressing Government in this regard seprately next month as indicated in paragrapn 1 above.

5. As for my office, much spade work has to be done on the accounting side. One Junior Superintendent, one Accountant (upper division clerk) and one lower division clerk are necessary. In view of the importance of the work, a Superintendent is essential and it is quite impossible to ~~keep~~ attach the accountant (upper division clerk) and lower division clerk to any existing section. The additional cost involved in the above proposals will be Rs. 14,700 as Bollows:-

12 lower division clerks to District Industries and Officers and Assistant Industrial Engineers on Rs. 45-90 45 x 12 x 12.	Rs.	6,480/
1 Junior Superintendent on Rs 140-5-190.140 x 12		1,680/
1 Accountant (upper division clerk) on Rs.80-125 R 80 x 12.		960/
1 lower division clerk 45 x 12 (Central Office) on ;.45-90.		540
Dearness allowance and House Rent Allowance.		4,206 plus 792*
Additional D.A. as per G.O. 99 Fin. dated 29-1-1948.		13,866 plus 792* 14,658 or 14,700.

I request that Government will be pleased to accord early sanction to the employment of the above staff.

Sx/ FOR DIRECTOR OF INDUSTRIES & COMMERCE.

GOVERNMENT OF MADRAS
Firka Development Department.

Memorandum No. 711-FD/II-48-2 dated the 20th April 1948.

Sub: INDUSTRIES - Cottage Industries - Intensive work as part of the Firka Development Scheme - Accounting procedure for demonstration and training units - Printing of forms - Instructions issued.
Ref: From the Director of Industries and Commerce, No. 2282-L2/47 dated the 25th February 1948.

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In the circumstances explained by the Director of Industries and Commerce in his reference cited, the action of the Director of Industries and Commerce in having made arrangements to have the account forms printed in various languages for supply to the centres and directed the District Industries Officers and Assistant Industrial Engineers to bring the new forms of account on manuscript form into use with effect from the 1st March 1948 in anticipation of Government sanction is approved. The Director of Industries and Commerce is, however, directed to intimate to the Superintendent, Government Press, that only a minimum number in each of the forms required for supply to the dmonstration and training units should be printed taking into account the units that will be continued on the basis of the scheme approved in G.O. No. 49 4591 (Ms) Development dated the 14th December 1946. The Superintendent Government Press may be requested to keep the types pending final orders on the lines on which the cottage industries should be developed.

G. GOPALAKRISHNA NAIDU
Deputy Secretary to Government.

To the Director of Industries and Commerce, Madras.
To the Accountant-General, through the Finance Department.

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From

The Director of Industries and Commerce,
Chepauk, MADRAS.

To

The Secretary to Government,
Firka Development Department, MADRAS.

No.2282-L2/47 dated 28th September 1948.

Sir,

Sub: INDUSTRIES - Cottage Industries - Intensive work as part of Firka Development Scheme - Accounting procedure for demonstration and training units - Sanction for addition staff - Remarks - Submitting.

Ref: Government Memorandum No.711-FD.II/48-3 dated 14-9-1948.

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I have carefully reviewed the case and have come to the conclusion that in view of the fact that the units will be converted into production centres and the department will have to intervene only in respect of technical assistance, assistance in getting raw materials and in the matter of stipends and as the future of posts of District Industries Officers is uncertain, the additional staff previously asked for, for District Industries Officer's offices need not be considered for the present.

2. As regards my own office, however, the position is that the accounts work in the Cottage Industries section has of late increased. There is no qualified accountant attached to the section. The work is being carried on with the assistance of a temporary lower division clerk. Other work such as exhibitions and establishment relating to Cottage Industries is attached to this clerk. The accounts work in this section consist of -

(1) Scrutiny of statements of expenditure and receipts received from the District Industries Officers and Assistant Industrial Engineers monthly in respect of Cottage Industry Units;
(2) Consolidation and submission to Government of monthly and quarterly progress reports of charges;
(3) Reconciliation of departmental figures of receipts and ~~expenditure~~ expenditure with those recorded in the office of the Accountant-General;
(4) Preparation of abstract Contingent Bills, Pay Bills etc., and submission of detailed contingent bills every month to the Central Office;
(5) Checking of D.C. Bills received from the District Industries Officers and Assistant Industrial Engineers in respect of expenditure incurred by them on behalf of the Cottage Industries training and edmonstration units in the Firkas;
(6) Preparation of Budget Estimate relating to Cottage Industries Schemes, surrenders, additional appropriations, etc., relating thereto
(7) Returns in respect of adjustment of the Government of India grant from Village Reconstruction and Harijan Uplift Fund;
(8) Correspondence relating to above;
(9) Numerical inventory and valued stock account of tools and equipment purchased centrally and distributed to units and stock accounts relating thereto.

3. It is always recognised that when a scheme is closed, the accounts work relating thereto will last longer and special sanction for skeleton staff is generally sanctioned to wind up the accounts. Likewise even though the present form in which the cottage industry units work is changed, still there will be considerable initial aeccounts work both in respect of closed units as well as of the new units started on a different basis. With reference to the scheme sanctioned in G.O. (Ms) No. 355 F.D. dated 16th June 1948, provision has been made in the budget for ~~1949~~ 1949-50 for 21 training and demonstration units with a revised syllabus and extended period of training and 59 production-cum-training centres under private management. The reconciliation work control of expenditure at the units and check of D.C. Bills are not now promptly attended to for want of staff. Unless proper accounts assistance is given, a correct picture of the financial working of the unit cannot be determined easily; also

there is bound to be arrears in accounts at some stage or other. Audit of the account of the unit by the Accountant-General has not yet been started and there is bound to be some considerable correspondence with the Accountant-General very soon.

4. In the circumstances and in view of the large volume of accounts work involved, one Junior Superintendent, one Accountant (U.D.C.) and one lower division clerk asked for in my letter No. 2 282-L2/47 dated 25-2-1948 for the central office are essential and may be sanctioned temporarily for a period of one year in the first instance.

-Sd/ for DIRECTOR OF INDUSTRIES AND COMMERCE.

GOVERNMENT OF MADRAS
Abstract.
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INDUSTRIES - Cottage Industries - Intensive work as part of Firka Development Scheme - Accounting procedure for demonstration and training units - Sanction for additional staff in the Office of the Director of Industries and Commerce - Proposal of the Director of Industries and Commerce - Orders passed.

Firka Development Department

G.O. (Ms) No. 68 Dated, the 21st January 1949

READ - the following:-

G.O. (Ms) No. 355 F.D. dated the 16th June 1948
From the Director of Industries and Commerce,
No.2282-L2/47 dated the 25th February
1948 and the 28th September 1948.

ORDER:

In the second letter of the Director of Industries and Commerce, read above, he has submitted proposals for the appointment of the additional staff of one junior superintendent, one accountant (upper division clerk) and one lower division clerk in his office for attending to accounts work in respect of the administration of the cottage industries schemes. The Government consider that the entire additional staff asked for is not necessary and that the employment of an accountant (upper division clerk) for a period of six months in the first instance will be sufficient.

2. Sanction is accordingly accorded to the employment of one Accountant (upper division clerk) in the scale of Rs.80-125 in the office of the Director of Industries and Commerce for work connected with the maintenance of accounts of the Cottage Industries schemes for a period of six months from the date of appointment.

3. The expenditure should be debited to the head "43.a. Industries and Supplies - A. Director - 2. Pay of Establishments - Voted."

(By order of His Excellency the Governor)

M.S. JAGANNAYAKULU
Secretary to Government.

To the Director of Industries and Commerce.
To the Accountant-General, through the Finance Department.
Copy to the Finance Department.

/True copy/

for Superintendent,
Madras Record Office, Egmore.

Sk.

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